

CAROLINE D. CIRAOLLO
Acting Assistant Attorney General

BORIS KUKSO
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
202-353-1857 (v)
202-307-0054 (f)
Boris.Kukso@usdoj.gov

Of Counsel:
DANIEL G. BOGDEN
U.S. Attorney

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEVADA

NATIONAL DEFAULT SERVICING)
CORP.,)
Plaintiff,)
v.)
UNITED STATES OF AMERICA,)
Defendant.)
_____)

Case No. 2:13-cv-01311-RFB-GWF

**MOTION FOR DISTRIBUTION OF
INTERPLEADER FUNDS**

The United States of America, on behalf of the Internal Revenue Service, hereby
moves for an order directing the Clerk of this Court to disburse to the United States all
the funds held in the registry of the court in this interpleader proceeding.

1 This interpleader case concerning proceeds from a foreclosure sale was removed
2 from state court on July 24, 2013. ECF No. 1. On March 28, 2014, Plaintiff deposited
3 \$10,452.80 into the registry of the court. ECF No. 22. Plaintiff and the United States were
4 in dispute about \$3,704.67 in attorney's fees Plaintiff withheld from the proceeds.

5 On March 31, 2016, the Court granted the United States' motion for summary
6 judgment and denied Plaintiff's motion. ECF No. 40. The Court determined that the
7 United States is entitled to all the proceeds from the foreclosure sale because the federal
8 tax liens against Diedra S. Holland attached to all the proceeds. *Id.* Consequently, the
9 Court ordered Plaintiff to deposit the remaining \$3,704.67 in proceeds into the Court's
10 registry for distribution to the United States. *Id.*

11 On March 20, 2016, Plaintiff deposited \$3,704.67 into the registry. ECF No. 41.

12 The United States now seeks an order directing distribution to the United States of
13 all the interpleader funds currently in the Court's registry. The United States also requests
14 that the distribution be made without reduction of any registry fees.¹ All the funds are to
15 be applied to the outstanding tax liabilities of Diedra S. Holland.

16 Date: April 28, 2016

17 CAROLINE D. CIRAOLLO
18 Acting Assistant Attorney General

19 /s/ Boris Kukso

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21 ¹ "In cases where the United States Government is a party to the action underlying the registry
22 investment, the funds initially withheld in payment of the [registry] fee may be restored to the United
23 States upon application filed with the court by... government counsel." 56 Fed. Reg. 56356-01; *see also*
Housekey Financial Corp. v. Hofer, 2001 WL 429821 at *1 (E.D. Cal. 2001) (ordering the Clerk to disburse
all registry funds to the United States "undiminished by any registry fees assessed.").

BORIS KUKSO
Trial Attorney, Tax Division
U.S. Department of Justice

Attorneys for the United States

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing **MOTION FOR DISTRIBUTION OF INTERPLEADER FUNDS** has been made on April 28, 2016, by ECF filing addressed to:

Gregory L Wilde
efilenv@tblaw.com, kadicillol@tblaw.com

Kevin S. Soderstrom
feddc@wildelaw.com

/s/ Boris Kukso
BORIS KUKSO
Trial Attorney, Tax Division
U.S. Department of Justice

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEVADA

NATIONAL DEFAULT SERVICING)	
CORP.,)	Case No. 2:13-cv-01311-RFB-GWF
Plaintiff,)	
)	ORDER GRANTING MOTION FOR
v.)	DISTRIBUTION OF
)	INTERPLEADER FUNDS
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

The United States' Motion requesting disbursement to the United States all the funds held in the registry of the court in this interpleader proceeding IS HEREBY GRANTED.

IT IS ORDERED THAT the Clerk of Court shall pay all the funds currently in the registry in connection with this case to the United States for application toward the unpaid federal tax liabilities of Diedra S. Holland. The payment shall be made without

1 reduction of any registry fees. The check shall bear the notation "CMN 2013102143," be
2 made payable to the United States Department of Justice, and sent to:

3 William Thompson
4 Office of Review
5 Dept. of Justice, Tax Division
6 P.O. Box 310
7 Washington, DC 20044

8 IT IS SO ORDERED.

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10 Dated: 11/17/16



11 RICHARD F. BOULWARE, II
12 United States District Judge
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